

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>BOYDEN</u> , IOWA DUE: December 1, 2016		16208400200000 BOYDEN CITY PO BOX 160 BOYDEN, IA 51234-1060 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	235,145		235,145	225,046
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	235,145		235,145	225,046
Delinquent property taxes	0		0	
TIF revenues	58,311		58,311	102,340
Other city taxes	82,641	0	82,641	132,207
Licenses and permits	49,386	0	49,386	165
Use of money and property	51,109	0	51,109	3,725
Intergovernmental	222,829	0	222,829	172,458
Charges for fees and service	98,230	386,147	484,377	406,750
Special assessments	1,741	0	1,741	1,028
Miscellaneous	1,999	212	2,211	29,000
Other financing sources	99,970	0	99,970	183,163
Total revenues and other sources	901,361	386,359	1,287,720	1,255,882
Expenditures and Other Financing Uses				
Public safety	106,012	0	106,012	100,000
Public works	152,527	0	152,527	125,000
Health and social services	6,901	0	6,901	7,000
Culture and recreation	94,589	0	94,589	110,850
Community and economic development	119,975	0	119,975	124,739
General government	253,693	0	253,693	235,750
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	733,697	0	733,697	703,339
Business type activities	0	381,472	381,472	
Total ALL expenditures	733,697	381,472	1,115,169	703,339
Other financing uses, including transfers out	99,970	0	99,970	
Total ALL expenditures/And other financing uses	833,667	381,472	1,215,139	703,339
Excess revenues and other sources over (Under) Expenditures/And other financing uses	67,694	4,887	72,581	552,543
Beginning fund balance July 1, 2015	154,460	-51,313	103,147	
Ending fund balance June 30, 2016	222,154	-46,426	175,728	552,543
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016		Indebtedness at June 30, 2016		
General obligation debt	\$ 0	Other long-term debt		\$ 0
Revenue debt	\$ 0	Short-term debt		\$ 0
TIF Revenue debt	\$ 0			
		General obligation debt limit		\$ 1,659,940

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk <u>Lisa Kelderman</u>		Telephone \longrightarrow	Area Code <u>712</u>	Number <u>725-2371</u>
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF BOYDEN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	194,937	40,208					235,145			235,145	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	194,937	40,208		0	0		235,145		T01	235,145	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	194,937	40,208		0	0	0	235,145			235,145	6			
7	TIF revenues			58,311				58,311		T01	58,311	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		82,641					82,641		T09	82,641	14			
15	TOTAL OTHER CITY TAXES	0	82,641	0	0	0	0	82,641	0		82,641	15			
16	Section B - LICENSES AND PERMITS	49,386						49,386		T29	49,386	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	0						0		U20	0	18			
19	Rents and royalties	4,383						4,383		U40	4,383	19			
20	Other miscellaneous use of money and property	46,726						46,726		U20	46,726	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	51,109	0	0	0	0	0	51,109	0		51,109	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BOYDEN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		77,160					77,160		C46	77,160	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	0						0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	4,446	923					5,369		C89	5,369	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	4,446	78,083	0	0	0	0	82,529	0		82,529	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	25,133						25,133			25,133	63				
64	Library service							0		D89	0	64				
65	Township contributions	3,900						3,900		D89	3,900	65				
66	Fire/EMT service							0		D89	0	66				
67	LMI Reimbursement			111,267				111,267		D89	111,267	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	29,033	0	111,267	0	0	0	140,300	0		140,300	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	33,479	78,083	111,267	0	0	0	222,829	0		222,829	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	195,898	A91	195,898	73				
74	Sewer							0	143,892	A80	143,892	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	46,357	A81	46,357	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BOYDEN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	83,238						83,238		A89	83,238	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	7,760						7,760		A03	7,760	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	7,232						7,232		A61	7,232	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	98,230	0	0	0	0	0	98,230	386,147		484,377	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	1,741						1,741		U01	1,741	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	810						810		U99	810	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	1,189						1,189		U30	1,189	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	REIMBURSEMENT							0	212		212	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	1,999	0	0	0	0	0	1,999	212		2,211	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BOYDEN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	430,881	200,932	169,578	0	0	0	801,391	386,359		1,187,750	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	24,970	75,000					99,970			99,970	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	24,970	75,000	0	0	0	0	99,970	0		99,970	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	455,851	275,932	169,578	0	0	0	901,361	386,359		1,287,720	132				
133												133				
134	Beginning fund balance July 1, 2015	82,198	119,372	94,941	-142,070	19		154,460	-51,313		103,147	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	538,049	395,304	264,519	-142,070	19	0	1,055,821	335,046		1,390,867	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF BOYDEN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	81,411						81,411		E62	81,411	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	62						62		E24	62	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	19,539						19,539		E32	19,539	16				
17	Purchase of land and equipment	5,000						5,000		G32	5,000	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	106,012	0		0	0	0	106,012			106,012	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BOYDEN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	20,727	114,548					135,275		E44	135,275	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	15,629						15,629		E44	15,629	48
49	Traffic control safety — Current operation	213						213		E44	213	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,410					1,410		E44	1,410	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	36,569	115,958		0	0	0	152,527			152,527	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BOYDEN		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	6,901						6,901		E32	6,901	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	6,901	0		0	0	0	6,901			6,901	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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115												115
116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF BOYDEN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	55,452	4,273					59,725		E52	59,725	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	22,209	38					22,247		E61	22,247	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	8,079						8,079		E03	8,079	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	4,313	225					4,538		E61	4,538	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	90,053	4,536		0	0	0	94,589			94,589	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	14,808		3,685				18,493		E89	18,493	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			101,482				101,482		E50	101,482	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	14,808	0	105,167	0	0	0	119,975			119,975	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BOYDEN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,474	429					10,903		E29	10,903	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	89,195	3,118					92,313		E23	92,313	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,404						1,404		E89	1,404	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	77,991						77,991		E25	77,991	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	29,342	109					29,451		E31	29,451	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	41,521						41,521		E89	41,521	171
172	Other general government — Current operation	110						110		E89	110	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	250,037	3,656	0	0	0	0	253,693			253,693	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	504,380	124,150	105,167	0	0	0	733,697			733,697	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BOYDEN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							224,169	E91		224,169	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							118,956	E80		118,956	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							37,865	E81		37,865	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BOYDEN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								482	E89	482	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								381,472		381,472	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	504,380	124,150	105,167	0	0	0	733,697	381,472		1,115,169	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		99,970					99,970			99,970	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	99,970	0	0	0	0	99,970	0		99,970	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	504,380	224,120	105,167	0	0	0	833,667	381,472		1,215,139	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		171,184	159,352		19		330,555			330,555	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	33,669			-142,070			-108,401			-108,401	267
268	Total Governmental	33,669	171,184	159,352	-142,070	19	0	222,154			222,154	268
269	Proprietary								-46,426		-46,426	269
270	Total ending fund balance June 30, 2016	33,669	171,184	159,352	-142,070	19	0	222,154	-46,426		175,728	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	538,049	395,304	264,519	-142,070	19	0	1,055,821	335,046		1,390,867	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF BOYDEN Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; vertical-align: top; padding: 5px;"> Purpose Highways..... All other..... </td> <td style="width: 15%; vertical-align: top; padding: 5px;"> Amount paid to State L44 \$ L89 \$ </td> </tr> </table>								Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$										

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
Total salaries and wages paid.....	Z00 \$	Amount - Omit cents 180,236

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	0	0	0	0	0	0	0	0

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
	\$	33,198,804	x .05 = \$		1,659,940

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
				175,728	175,728
REMARKS					V98